

NEW EXEMPTIONS—Continued

Application No.	Docket No.	Applicant	Regulation(s) affected	Nature of exemption thereof
12874-N	RSPA-01-11103	Zomeworks Corporation, Albuquerque, NM.	48 CFR 171 to 180.	The authorize the transportation in commerce of machine components that are charged with non-flammable, non-toxic refrigerant gas without packaging or communication requirements. (Modes 1, 2, 3, 4, 5.)
12876-N	RSPA-01-11098	Asai Glass Fluoropolymers USA, Inc., Bayonne, NJ.	49 CFR 174.67(i)&(j).	To authorize rail cars containing a Division 2.2 material to remain standing while connected without the physical presence of an unloader. (Mode 2.)
12877-N	RSPA-01-11119	BAE Systems, Pomona, CA.	49 CFR 172.400(a), 172.500(a), 173.211(a), 175.3.	To authorize the transportation in commerce of cesium, Division 4.3, without required labeling and placarding in specially designed packaging to be used on military aircraft. (Modes 1, 4, 5.)
12879-N	RSPA-01-11095	Millennium Speciality Chemicals, Jacksonville, FL.	49 CFR 172.514 ..	To authorize the transportation in commerce of portable tanks and IBCs containing combustible liquids without required placards when placed in closed sealed freight containers that are properly placarded. (Modes 1, 3.)
12880-N	RSPA-01-11100	Northrop Grumman Corporation, Baltimore, MD.	49 CFR 172.101 Col.(9)(b), 173.302, 175.3.	To authorize the transportation in commerce of a specially designed device consisting of a non-DOT specification cylinder containing 25 grams of Division 2.3 material. (Modes 1, 3, 4.)

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BILLING CODE 4910-60-M

DEPARTMENT OF TRANSPORTATION

Surface Transportation Board

[STB Finance Docket No. 34127]

Parksierra Corporation (Successor-in-Interest to California Northern Railroad Company Limited Partnership)—Trackage Rights Exemption-North Coast Railroad Authority

AGENCY: Surface Transportation Board.

ACTION: Notice of exemption.

SUMMARY: Under 49 U.S.C. 10502, the Board is granting a petition for exemption from the prior approval requirements of 49 U.S.C. 11323-25 for ParkSierra Corporation, successor-in-interest to California Northern Railroad Company Limited Partnership, to acquire from North Coast Railroad Authority incidental trackage rights over a 10.5-mile segment of line in northern California between Schellville, milepost NWP 40.60 (SP 72.50), and Lombard, milepost SP 62.00, subject to employee protective conditions.

DATES: This exemption is effective on January 10, 2002. Petitions to stay must be filed by January 7, 2002. Petitions to reopen must be filed by January 22, 2002.

ADDRESSES: An original and 10 copies of all pleadings referring to STB Finance Docket No. 34127 must be filed with the Surface Transportation Board, Office of the Secretary, Case Control Unit 1925 K Street, NW., Washington, DC 20423-

0001. In addition, a copy of all pleadings must be served on petitioner's representative, Troy W. Garris, 1300 19th Street, NW., Washington, DC 20036.

FOR FURTHER INFORMATION CONTACT:

Joseph H. Dettmar (202) 565-1600. [TDD for the hearing impaired 1-800-877-8339.]

SUPPLEMENTARY INFORMATION:

Additional information is contained in the Board's decision. To purchase a copy of the full decision, write to, call, or pick up in person from: Da 2 Da Legal, Suite 405, 1925 K Street, NW., Washington, DC 20006. Telephone: (202) 293-7776. [Assistance for the hearing impaired is available through TDD services 1-800-877-8339.]

Board decisions and notices are available on our website at www.stb.dot.gov.

Decided: December 17, 2001.

By the Board, Chairman Morgan, Vice Chairman Clyburn, and Commissioner Burkes.

Vernon A. Williams,

Secretary.

[FR Doc. 01-31644 Filed 12-21-01; 8:45 am]

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DEPARTMENT OF TRANSPORTATION

Surface Transportation Board

[STB Docket No. AB-290 (Sub-No. 225X)]

Norfolk Southern Railway Company—Abandonment Exemption—in Pike County, KY

Norfolk Southern Railway Company (NSR) has filed a notice of exemption under 49 CFR 1152 Subpart F—*Exempt Abandonments* to abandon 5.6 miles of its line of railroad between milepost HL-15.0 at Bane and milepost HL-20.6 at Levisa Spur, in Pike County, KY. The line traverses United States Postal Service Zip Code 41501.

Applicant has certified that: (1) No local traffic has moved over the line for at least 2 years; (2) any overhead traffic can be rerouted over other lines; (3) no formal complaint filed by a user of rail service on the line (or by a state or local government entity acting on behalf of such user) regarding cessation of service over the line either is pending with the Surface Transportation Board (Board) or with any U.S. District Court or has been decided in favor of complainant within the 2-year period; and (4) the requirements at 49 CFR 1105.7 (environmental reports), 49 CFR 1105.8 (historic reports), 49 CFR 1105.11 (transmittal letter), 49 CFR 1105.12 (newspaper publication), and 49 CFR 1152.50(d)(1) (notice to governmental agencies) have been met.

As a condition to this exemption, any employee adversely affected by the abandonment shall be protected under *Oregon Short Line R. Co.—Abandonment—Goshen*, 360 I.C.C. 91

(1979). To address whether this condition adequately protects affected employees, a petition for partial revocation under 49 U.S.C. 10502(d) must be filed. Provided no formal expression of intent to file an offer of financial assistance (OFA) has been received, this exemption will be effective on January 25, 2002, unless stayed pending reconsideration. Petitions to stay that do not involve environmental issues,¹ formal expressions of intent to file an OFA under 49 CFR 1152.27(c)(2),² and trail use/rail banking requests under 49 CFR 1152.29 must be filed by January 7, 2002. Petitions to reopen or requests for public use conditions under 49 CFR 1152.28 must be filed by January 15, 2002, with: Surface Transportation Board, Office of the Secretary, Case Control Unit, 1925 K Street, NW, Washington, DC 20423.

A copy of any petition filed with the Board should be sent to applicant's representative: James R. Paschall, Esq., Norfolk Southern Corporation, Three Commercial Place, Norfolk, VA 23510-2191.

If the verified notice contains false or misleading information, the exemption is void *ab initio*.

Applicant has filed an environmental report which addresses the abandonment's effects, if any, on the environment or historic resources. SEA will issue an environmental assessment (EA) by December 31, 2001. Interested persons may obtain a copy of the EA by writing to SEA (Room 500, Surface Transportation Board, Washington, DC 20423) or by calling SEA, at (202) 565-1552. Comments on environmental and historic preservation matters must be filed within 15 days after the EA becomes available to the public.

Environmental, historic preservation, public use, or trail use/rail banking conditions will be imposed, where appropriate, in a subsequent decision.

Pursuant to the provisions of 49 CFR 1152.29(e)(2), NSR shall file a notice of consummation with the Board to signify that it has exercised the authority granted and fully abandoned the line. If consummation has not been effected by NSR's filing of a notice of

consummation by December 26, 2002, and there are no legal or regulatory barriers to consummation, the authority to abandon will automatically expire.

Board decisions and notices are available on our website at www.stb.dot.gov.

By the Board, David M. Konschnik, Director, Office of Proceedings.

Dated: December 18, 2001.

Vernon A. Williams,

Secretary.

[FR Doc. 01-31645 Filed 12-21-01; 8:45 am]

BILLING CODE 4915-00-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

[REG-120168-97]

Proposed Collection; Comment Request for Regulation Project

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice and request for comments.

SUMMARY: The Department of the Treasury, as part of its continuing effort to reduce paperwork and respondent burden, invites the general public and other Federal agencies to take this opportunity to comment on proposed and/or continuing information collections, as required by the Paperwork Reduction Act of 1995, Public Law 104-13(44 U.S.C. 3506(c)(2)(A)). Currently, the IRS is soliciting comments concerning an existing final regulation, REG-120168-97 (TD 8798), Preparer Due Diligence Requirements for Determining Earned Income Credit Eligibility.

DATES: Written comments should be received on or before February 25, 2002 to be assured of consideration.

ADDRESSES: Direct all written comments to George Freeland, Internal Revenue Service, room 5244, 1111 Constitution Avenue NW., Washington, DC 20224.

FOR FURTHER INFORMATION CONTACT: Requests for additional information or copies of the regulation should be directed to Larnice Mack, (202) 622-3179, Internal Revenue Service, room 5244, 1111 Constitution Avenue NW., Washington, DC 20224.

SUPPLEMENTARY INFORMATION:

Title: Preparer Due Diligence Requirements for Determining Earned Income Credit Eligibility.

OMB Number: 1545-1570.
Regulation Project Number: REG-120168-97.

Abstract: Income tax return preparers who satisfy the due diligence

requirements in this regulation will avoid the imposition of the penalty section 6695(g) of the Internal Revenue Code for returns or claims for refund due after December 31, 1997. The due diligence requirements include soliciting the information necessary to determine a taxpayer's eligibility for, and amount of, the Earned Income Tax Credit and the retention of this information.

Current Actions: There are no changes being made to this existing regulation.

Type of Review: Extension of a currently approved collection.

Affected Public: Business or other for-profit.

Estimated Number of Respondents: 100,000.

Estimated Time Per Respondent: 5 hours, 4 minutes.

Estimated Total Annual Burden Hours: 507,136.

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information displays a valid OMB control number. Books or records relating to a collection of information must be retained as long as their contents may become material in the administration of any internal revenue law. Generally, tax returns and tax return information are confidential, as required by 26 U.S.C. 6103.

Request for Comments

Comments submitted in response to this notice will be summarized and/or included in the request for OMB approval. All comments will become a matter of public record. Comments are invited on: (a) Whether the collection of information is necessary for the proper performance of the functions of the agency, including whether the information shall have practical utility; (b) the accuracy of the agency's estimate of the burden of the collection of information; (c) ways to enhance the quality, utility, and clarity of the information to be collected; (d) ways to minimize the burden of the collection of information on respondents, including through the use of automated collection techniques or other forms of information technology; and (e) estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services to provide information.

Approved: December 17, 2001.

George Freeland,

IRS Reports Clearance Officer.

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¹ The Board will grant a stay if an informed decision on environmental issues (whether raised by a party or by the Board's Section of Environmental Analysis (SEA) in its independent investigation) cannot be made before the exemption's effective date. See *Exemption of Out-of-Service Rail Lines*, 5 I.C.C.2d 377 (1989). Any request for a stay should be filed as soon as possible so that the Board may take appropriate action before the exemption's effective date.

² Each offer of financial assistance must be accompanied by the filing fee, which currently is set at \$1000. See 49 CFR 1002.2(f)(25).